

**Illinois Department of Revenue
Regulations**

Title 86 Part 690 Section 690.105 Registration and Returns

TITLE 86: REVENUE

**PART 690
SALEM CIVIC CENTER RETAILERS' OCCUPATION TAX**

Section 690.105 Registration and Returns

a) Separate Registration not Required

A retailer's registration under the Illinois Retailers' Occupation Tax Act [35 ILCS 120] is sufficient for the Salem Civic Center Use and Occupation Tax Law. No special registration for the Salem Civic Center Retailers' Occupation Tax is required.

b) Requirements as to Returns

1) The information required for the Salem Civic Center Retailers' Occupation Tax shall be furnished on the retailer's Retailers' Occupation Tax return form.

2) If the retailer files his Illinois Retailers' Occupation Tax returns on the gross receipts basis, he must report Salem Civic Center Retailers' Occupation Tax information in his returns on the same basis. If the retailer files his Illinois Retailers' Occupation Tax returns on the gross sales basis, he must report Salem Civic Center Retailers' Occupation Tax information in his returns on the gross sales basis.